



State of Washington
Department of Revenue

Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

NUMBER: 512.08.244

CONVERSION DATE: July 1, 1998

FOOD PRODUCTS SOLD THROUGH CONVENIENCE FOOD SALES LOCATIONS

Issued May 3, 1978

Convenience food sales locations, for the purposes of this excise tax bulletin, are those locations where food products are sold through vending machines or tended sales booths located for the convenience of persons using premises where the marketing of food is not the principal business. This includes food vending machines or sales booths located in office buildings, factories, motels, hotels, service stations, transportation depots, and similar business locations.

Food products of the kind and packaged in the same way as they are sold at regular grocery outlets for "take home" purposes and which are tax exempt under Rule 244 are exempt when sold through convenience food sales locations, unless the food products are liquids dispensed in open containers; or consist of salads, pies, soups, sandwiches, and similar items sold in individual service trays or containers or with cutlery, or with heating facilities or supplemental condiments available at the vending location. However, all food items sold at convenience food sales locations are taxable, even though sold in sealed cans, bottles, or sealed packages such as those usually used for candy and snack foods at regular grocery outlets, when the convenience food sales location is operated so as to provide a nearby area under the control of the retailer or a person with whom the retailer contracts where consumption of such food is invited or permitted at tables, chairs, counters, or a designated parking area. The availability of such an area in which consumption of food is invited or permitted includes an area substantially used by the vendor's food purchasers as a place to consume such purchases even though such area is also used as a waiting, resting, or conference location.

ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.

To inquire about the availability of receiving this document in an alternate format for the visually impaired or language other than English, please call (360)753-3217. Teletype (TTY) users please call 1-800-451-7985.

Please direct comments to:
Department of Revenue
Legislation & Policy Division
P O Box 47467
Olympia, Washington 98504-7467
(360) 753-4161 eta@DOR.wa.gov